



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: August 14, 2008

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

June 2008 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>June 2008</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 245,990,608	\$2,724,037,286
Percent Change	(7.5)	(14.8)
Corporate Income Tax		
Net Collections	\$ 150,451,304	\$ 784,510,885
Percent Change	13.3	(20.4)
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 351,369,739	\$4,406,139,759
Change	(7.4)	(2.4)
Total Big Three Tax Types		
Net Collections	\$ 747,811,651	\$7,914,687,930
Percent Change	(3.9)	(9.0)

December 2007 was the first month that the department used a new computer system to process individual income tax. Some of the reports necessary to provide Tax Facts information are still under development. Those sections have been pulled from this report. Once the information is available it will be sent out.

We apologize for any inconvenience this may cause.

TAX FACTS

June 2008

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	June 2008	June 2007	% Change
Gross Collections	\$ 119,010,089	\$ 138,268,468	(13.9)
Withholding	251,345,583	251,096,443	0.1
Refunds	(67,320,154)	(77,629,089)	(13.3)
Urban Revenue Sharing	(57,044,911)	(45,935,888)	24.2
Net Collections	\$ 245,990,608	\$ 265,799,934	(7.5)

	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	% Change
Gross Collections	\$ 1,432,033,211	\$ 1,644,072,537	(12.9)
Withholding	3,342,688,338	3,292,662,300	1.5
Refunds	(1,366,145,336)	(1,189,347,903)	14.9
Urban Revenue Sharing	(684,538,927)	(551,230,660)	24.2
Net Collections	\$ 2,724,037,286	\$ 3,196,156,274	(14.8)

Included in the refund amounts above are refunds relating to the alternative fuel vehicle (AFV) income tax credit. In June 2008, the department did not issue any individual or corporate income tax refunds for alternative fuel-related credits.

Federal Employee Retirement Contribution Project (FERC)

Kerr vs. ADOR or FERC, a Supreme Court tax settlement case has resulted in the distribution of eight refunds to individual income taxpayers during June 2008. These refunds totaled \$16,113 for an average refund of \$2,014. Attorney payments are not included in the refund amount and total \$4,028 for the month. Refunds issued as a result of the FERC case are not included in the total refunds listed in neither the "Individual Income Tax Receipts" section above nor the "Average Individual Income Tax Refund" section later mentioned in this publication.

*The amount shown as refunded may differ from AFIS totals due to timing issues.

Average Individual Income Tax Refund

Net of Ladewig and FERC refunds.

	Average	Number
2008 CYTD	\$ 671.87	1,683,188
2007 CYTD	\$ 634.18	1,579,792
% Change	5.94	6.54

Withholding

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from January 2006 through March 2007, \$907.1 million was received for the first quarter of 2006. The latest complete quarter (15 months of information has been compiled) is the second quarter of 2007, which shows an increase of 1.21% in withholding payments over the second quarter of 2006. Growth in quarters for which information is still being gathered is as follows:

3 rd Quarter 2007	5.0%	1 st Quarter 2008	(0.02%)
4 th Quarter 2007	(1.8%)	2 nd Quarter 2008	(4.6%)

Withholding continued

The current choices for withholding are 0%, 10%, 19%, 23%, 25%, 31% or 37% as the percent of federal taxes to be withheld for state taxes. The 0% option is only available to those individuals who had no liability in the prior tax year and expect no tax liability for the current year.

Clean Elections

As a result of the November 1998 voter approval of the Citizens Clean Elections, Arizona's income taxpayers can make a donation to the Citizens Clean Elections Commission through an income tax check-off or through a voluntary donation. The following is for returns filed in 2008.

	June 2008	Calendar Year Total
Check Off	\$ 410,410	\$ 5,838,175
Voluntary Donation	\$ 4,791	\$ 48,655
Number of Returns	56,268	816,735

Contributions on the Individual Income Tax Return

Through June 2008, individual income tax return filers have made the following contributions:

	Number	Amount	Average
Wildlife	10,835	\$ 233,443	\$ 21.55
Child Abuse	11,057	243,472	22.02
Special Olympics	4,961	95,057	19.16
Neighbors Helping	2,873	49,936	17.38
AID to Education	757	100,456	132.70
Domestic Violence Shelter	8,130	180,230	22.17
National Guard Contributions	4,722	121,174	25.66
Veteran's Fund	3,008	65,085	21.64
Democratic Party	1084	26,793	24.72
Republican Party	620	14,883	24.00
Green Party	28	557	19.89
Libertarian Party	78	1,903	24.40

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	June 2008	June 2007	% Change
Gross Collections	\$156,770,836	\$138,851,778	12.9
Refunds	(\$6,319,532)	(\$6,026,798)	4.9
Net Collections	\$150,451,304	\$132,824,980	13.3

	Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$982,100,860	\$1,067,631,941	(8.0)
Refunds	(\$197,589,975)	(\$81,461,943)	142.6
Net Collections	\$784,510,885	\$986,169,998	(20.4)

Corporate Estimated Payments

Corporations are required to file estimated tax payments throughout the year only if (1) their Arizona tax liability exceeds \$1,000 and (2) they are required to file federal estimated tax payments.

June 2008	\$145,494,691	Calendar Year Total	\$318,966,084
June 2007	\$125,109,908	Calendar Year Total	\$331,557,707
% Change	16.3%	% Change	(3.8%)

All corporations with an income tax liability of \$20,000 or greater are required to make estimated tax payments through electronic funds transfer (eft). The table below shows the number of these eft estimated payments, by size of payment.

Size of Payment ➔	Less than \$50,000	\$50,000 up to \$100,000	\$100,001 up to \$500,000	\$500,001 up to \$1,000,000	\$1,000,001 up to \$10,000,000	\$10,000,001 and more	Total	% chg
June 2008	604	106	124	26	12	1	873	(7.3)
June 2007	663	114	125	23	17	0	942	
CY 2008	1,734	250	303	59	39	2	2,387	(5.4)
CY 2007	1,823	277	319	53	51	0	2,523	

The next table shows the dollars of eft estimated payments received from those counts above.

Size of Payment ➔	Less than \$50,000	\$50,000 up to \$100,000	\$100,001 up to \$500,000	\$500,001 up to \$1,000,000	\$1,000,001 and more	Total	% chg
June 2008	\$8,058,337	\$7,314,602	\$28,438,723	\$19,821,055	\$55,582,333	\$119,215,050	23.9
June 2007	\$8,821,379	\$7,875,427	\$29,003,145	\$16,213,266	\$34,327,200	\$96,240,417	
CY 2008	\$20,836,427	\$17,376,650	\$67,573,579	\$41,853,555	\$119,991,583	\$267,631,794	(1.8)
CY 2007	\$22,952,362	\$19,369,181	\$72,829,117	\$36,219,990	\$121,050,862	\$272,421,512	

Corporate Refunds:

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 06/07 by corporate fiscal year. For example, in FY 06/07, 6.1% of the refund dollars paid were for corporate fiscal years ending in 2002 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	02 & Prior	03	04	05	06	07
FY 06/07	6.1%	1.7%	1.0%	71.2%	20.0%	0.0%
Corporate Fiscal Year-End:	03 & Prior	04	05	06	07	08
FY 07/08	22.7%	4.7%	3.2%	57.2%	10.8%	1.4

The corporate refunds shown above are those refunds for which a check is mailed to the corporation. Sometimes corporations choose to apply their refund as an estimated payment. The following table presents refunds applied as estimated payments in the most recent month and for the calendar year.

June 2008	\$13,241,091	Calendar Year Total	\$83,877,805
June 2007	\$9,114,188	Calendar Year Total	\$48,816,076
% Change	45.3%	% Change	71.8%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 124,953 corporate returns showing a fiscal year-end of 2006. The type of return received is indicated below:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	221	36,461	75,661	513	12,097
%	0.2	29.2	60.5	0.4	9.7

Through June 2008, 78,100 documents were received for a fiscal year-end of 2007, distributed as follows:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	52	19,474	49,394	181	8,999
%	0.1	24.9	63.3	0.2	11.5

The figures for the 2007 returns are most meaningful when compared to 2006 returns received during the same period of time in the previous year. Through June 2007, the Department of Revenue received 72,289 documents with a fiscal year-end of 2006. Compared to 2007 documents, the Department has seen an 8.0% increase in the number of corporate returns processed at this point of time in the calendar year.

Urban Revenue Sharing Returned to Cities/Towns

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed during Fiscal Year 2007/08 is 15.0 of net proceeds from Fiscal Year 2005/06 income tax. Amounts returned for June 2008 are shown on Table 2, at the end of this report.

TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

Transaction Privilege, Severance and Use Tax Receipts

The Arizona transaction privilege and severance tax consists of many classifications of tax. These classifications include but are not limited to retail, contracting, amusements, restaurants and bars, hotel/motel and mining severance tax. The collections for all such categories are divided, per statute, into two parts. One part is called distribution base; the other part is known as non-shared. The division of collections into these two parts varies from category to category. For example, retail sales tax is 40% distribution base and 60% non-shared. In contrast, contracting is 20% distribution base and 80% non-shared. Use tax is 100% non-shared. At the close of each month, transaction privilege and severance tax collections are aggregated by category and total distribution base and non-shared portions are calculated. The amount shown as "Use Tax" in the table below includes use tax, use inventory tax and jet fuel use tax. Education tax is in accordance with Proposition 301 resulting in an additional 0.6% education tax being added to most business classifications.

The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	June 2008	June 2007	% change
Distribution Base	\$147,503,311	\$153,944,519	(4.2)
Non shared	246,465,089	296,800,689	(17.0)
Use Tax	54,030,758	29,434,170	83.6
Education Tax	52,022,767	55,786,186	(6.7)
Other Revenues	66,323,717	69,633,193	(4.8)
Total Collections	\$566,345,642	\$605,598,756	(6.5)

	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	% change
Distribution Base	\$1,788,242,630	\$1,848,148,565	(3.2)
Non shared	3,413,949,137	3,575,743,539	(4.5)
Use Tax	375,425,739	303,010,863	23.9
Education Tax	645,827,821	666,184,022	(3.1)
Other Revenues	812,517,189	834,662,434	(2.7)
Total Collections	\$7,035,962,515	\$7,227,749,423	(2.7)

Distribution of Transaction Privilege, Severance and Use Tax Receipts

Of the distribution base portion of transaction privilege and severance taxes, described above, 25% is returned to incorporated cities/towns, 40.51% is returned to counties and 34.49% goes to the state general fund with the exception of mining severance tax. All of the non-shared revenue and use tax is deposited into the general fund. Therefore, the "Retained by State" figure presented below includes all non-shared portion of transaction privilege tax, use tax and 34.49% of the distribution base collections. The education tax is distributed in accordance with Proposition 301. "Other" revenues are returned to the administering authority.

	June 2008	June 2007	% change
Retained by State	\$351,369,739	\$379,330,323	(7.4)
Returned to Counties	59,753,591	62,362,924	(4.2)
Returned to Cities	36,875,828	38,486,130	(4.2)
Education Tax	52,022,767	55,786,186	(6.7)
Other Revenues	66,323,717	69,633,193	(4.8)
Total Collections	\$566,345,642	\$605,598,756	(6.5)

	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	% change
Retained by State	\$4,406,139,759	\$4,516,180,842	(2.4)
Returned to Counties	724,417,089	748,684,984	(3.2)
Returned to Cities	447,060,657	462,037,141	(3.2)
Education Tax	645,827,821	666,184,022	(3.1)
Other Revenues	812,517,189	834,662,434	(2.7)
Total Collections	\$7,035,962,515	\$7,227,749,423	(2.7)

Transaction Privilege and Severance Tax Collections By Class

	Tax Rate	June 2008	% Chg	Fiscal Year Total	% Chg
Transporting	5.6	\$ 229,343	N/A	\$2,417,925	13.5
Non-Metal Mining Oil/Gas	3.125	534,068	(34.4)	6,761,355	(15.3)
Utilities	5.6	35,253,906	4.5	461,454,863	7.3
Communications	5.6	16,192,019	0.6	183,289,498	4.4
Private Car/Pipelines	5.6	(56,116)	N/A	799,649	(18.7)
Publishing	5.6	368,019	(32.3)	6,125,071	(5.4)
Job Printing	5.6	1,452,682	14.9	19,528,119	(1.7)
Restaurants & Bars	5.6	43,165,846	6.4	482,664,165	0.4
Amusements	5.6	5,744,128	(4.1)	57,246,984	5.5
Commercial Lease	0	5	N/A	(16,698)	N/A
Rental of Personal Property	5.6	15,809,802	(9.4)	199,569,370	1.7
Contracting	5.6	79,762,772	(14.4)	1,006,520,212	(10.1)
Retail	5.6	214,826,331	(5.1)	2,628,261,007	(4.4)
Mining Severance	2.5	3,688,436	(7.1)	43,751,613	0.5
Timber Severance*	0	(0)	(72.1)	4,746	(57.9)
Hotel/Motel	5.5	11,495,239	3.3	132,163,437	(0.2)
Membership Camping*	0	1,071	N/A	2,508	N/A
Use Tax	5.6	19,140,271	(35.0)	340,535,252	12.4
Rental Occupancy Tax*	0	133	(86.9)	(79,971)	N/A
Jet Fuel		395,330	N/A	4,636,291	(4.5)
Jet Fuel Use Tax	.0305/.0105 gal	69,867	186.5	1,045,498	15.3
Telecomm Devices	----	562,116	(12.6)	6,581,940	(2.4)
911 Telecommunications		1,433,944	N/A	15,509,163	N/A
911 Wireline	0.20/month per active service	6,077	N/A	953,695	N/A
911 Wireless	0.20/month per active service	3,443	N/A	869,490	N/A
Total		\$450,078,729	(6.7)	\$5,600,595,181	(2.7)

*As of 11/1/06, these categories are no longer subject to county and state tax.

The Use/Use Inventory category shown on the previous page includes jet fuel use tax. These collections include only the individual classes of transaction privilege tax, severance tax and use tax. The total does not include license fees or any other fees collected by the department.

Transaction Privilege and Severance Tax Taxable Sales By Class¹

	June 2008	% Chg	Fiscal Year Total	% Chg
Transporting	\$4,589,202	N/A	\$48,715,871	12.4
Non-Metal Mining Oil/Gas	17,105,621	(34.4)	216,674,568	(15.2)
Utilities	705,498,455	4.5	9,237,778,527	7.3
Communications	323,995,260	0.6	3,669,682,556	4.4
Private Car/Pipelines	(1,121,212)	N/A	16,021,363	(18.6)
Publishing	7,366,492	(32.2)	122,652,124	(5.4)
Job Printing	29,072,034	14.9	391,037,724	(1.7)
Restaurants & Bars	863,721,507	6.4	9,663,958,579	0.5
Amusements	114,926,945	(4.1)	1,146,344,296	5.5
Commercial Lease	163	N/A	(443,662)	N/A
Rental of Personal Property	316,371,999	(9.3)	3,995,696,896	1.7
Contracting	1,596,356,230	(14.4)	20,156,292,287	(10.1)
Retail	4,298,976,854	(5.1)	52,628,992,991	(4.3)
Mining Severance	147,630,118	(7.1)	1,752,522,103	0.5
Timber Severance*	0	N/A	3,210	(43.6)
Hotel/Motel	209,093,057	3.3	2,405,704,851	(0.2)
Membership Camping*	21,469	N/A	51,662	321.5
Use Tax	385,155,905	(35.8)	6,837,880,265	12.3
Rental Occupancy Tax*	4,390	N/A	(2,669,444)	N/A
Total	\$9,018,764,488	(6.9)	\$112,286,896,764	(2.6)

*As of 11/1/06, these categories are no longer subject to county and state tax.

Telecommunications Devices, 911 Excise and 911 Wireless Service classifications previously listed in the collections table are not elements of calculated taxable income and therefore, are not included in the above table. Since the jet fuel use tax is a gallonage tax, this too can not be computed as taxable income. Timber Severance includes only sales subject to a repealed rate. The current tax is per board feet upon which taxable income cannot be computed.

Transaction Privilege and Severance Tax Returned to Counties

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for June 2008 is shown in the County Share column.

	County Share	% of Total	FYTD County Share	% Change
Apache	\$ 412,485	0.7	\$ 5,074,805	1.1
Coconino	1,348,973	2.3	17,161,720	(5.0)
Cochise	1,017,881	1.7	12,547,126	(0.9)
Gila	459,296	0.8	5,370,720	(0.1)
Graham	311,317	0.5	3,551,781	3.9
Greenlee	400,828	0.7	4,893,205	(4.3)
La Paz	155,339	0.3	1,962,689	(3.2)
Maricopa	38,273,357	64.1	465,016,355	(3.3)
Mohave	1,751,452	2.9	21,046,522	(4.6)
Navajo	1,018,663	1.7	10,977,266	(0.2)
Pima	8,582,490	14.4	104,069,379	(2.7)
Pinal	2,009,894	3.4	24,071,466	(4.6)
Santa Cruz	381,839	0.6	4,703,842	(4.4)
Yavapai	2,110,078	3.5	25,136,960	(6.4)
Yuma	1,519,697	2.5	18,833,253	(2.3)
Total	\$ 59,753,590		\$ 724,417,088	(3.2)

¹These Taxable Sales figures are calculated on a per return basis, by taking collections and dividing them by the appropriate tax rate. These figures may not match other Taxable Sales figures calculated on the aggregate.

Transaction Privilege and Severance Tax Returned to Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for May 2008 is shown on Table 3, attached to this report.

County Tax Collections

The county-imposed tax collections received by the Department of Revenue during May 2008 and returned to the counties are shown on Table 4, attached to this report. The rental car surcharge in Maricopa County is \$2.50 per car and in Pima County is \$3.50 per car. The RV Surcharge in Pima County is \$0.50/day on each lease or rental of a parking space for recreational vehicles.

OTHER TAXES

Luxury Taxes

The following revenues were received from luxury taxes in June 2008. The table compares the receipts to June 2007 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	June 2008		June 2007		% Change
Spirituous	\$	2,110,910	\$	2,364,450	(10.7)
Vinous		1,028,800		984,144	4.5
Malt		1,982,858		2,078,248	(4.6)
Cigarette		31,809,751		36,769,529	(13.5)
Other Tobacco		1,833,173		1,550,963	18.2
Tobacco Licenses		1,550		1,675	(7.5)
Total	\$	38,767,042	\$	43,749,009	(11.4)

	Fiscal Year (07/08)		Fiscal Year (06/07)		% Change
Spirituous	\$	27,613,939	\$	27,674,932	(0.2)
Vinous		13,006,487		10,755,478	20.9
Malt		23,936,126		24,758,494	(3.3)
Cigarette*		390,449,725		345,565,986	13.0
Other Tobacco		16,971,433		12,547,795	35.3
Tobacco Licenses		7,075		8,100	(12.7)
Total	\$	471,984,785	\$	421,310,785	12.0

*Through June 2008, \$587,463.37 of cigarette and tobacco tax collections have been allocated for administrative expenses and are not included in the cigarette collections above.

General fund revenues from luxury taxes:

	June 2008		FY 07/08	
Spirituous	\$	1,477,637	\$	19,329,757
Vinous		263,439		3,249,025
Malt		495,714		5,984,031
Cigarettes		2,676,381		31,703,227
Other Tobacco		82,493		764,117
Tobacco Licenses		1,550		7,075
Total	\$	4,997,215	\$	61,037,231

Other dedicated revenues from luxury taxes:

	June 2008	FY07/08
Corrections Fund	\$ 3,825,122	\$ 30,183,166
Tobacco Tax & Health Care Fund ²	9,737,486	83,868,465
Tobacco Products Tax Fund ³	4,772,426	116,127,254
Wine Promotional Fund	(6,340)	29,003
Drug Treatment & Education Fund	689,886	8,576,309
Corrections Rev. Fund	274,153	3,411,936
Smoke Free Arizona Fund ⁴	334,768	3,946,308
Early Childhood Development and Health Fund ⁵	14,142,327	164,805,113

Estate Tax

	Monthly	FYTD
June-08	\$ 200	\$ 320,203
June-07	\$ 20,694	\$ (550,763)
% change	N/A	N/A

Bingo Tax

	Monthly	FYTD
June-08	\$ 34,149	\$ 558,330
June-07	\$ 35,652	\$ 619,387
% change	(4.2)	(9.9)

Unclaimed Property

	Monthly	FYTD
June-08	\$ (57,499,867)	\$ 9,755,359
June-07	\$ (59,273,769)	\$ 11,703,745
% change	(3.0)	(16.6)

Please note that some totals throughout Tax Facts may not add due to rounding.

SOURCE: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS, ARIZONA DEPARTMENT OF REVENUE

² Formerly the Health Care Fund

³ This Fund was created by Prop. 303, which increased cigarette & other tobacco products tax rates in November 2002.

⁴ This Fund was created by Prop. 201, which increased cigarette tax rates in December 2006.

⁵ This Fund was created by Prop. 203, which increased cigarette & other tobacco products tax rates in December 2006.

TABLE 2
Urban Revenue Sharing Returned to Cities/Towns
June 2008

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	1,035,022	88,265
Eagar	\$52,006	4,435	Tempe	1,944,175	165,796
St. Johns	45,322	3,865	Tolleson	76,198	6,498
Springerville	24,215	2,065	Wickenburg	71,261	6,077
<u>Cochise County</u>			Youngtown	72,269	6,163
Benson	55,583	4,740	<u>Mohave County</u>		
Bisbee	77,042	6,570	Bullhead City	448,062	38,210
Douglas	201,634	17,195	Colorado City	47,843	4,080
Huachuca City	21,459	1,830	Kingman	303,242	25,860
Sierra Vista	512,322	43,690	Lake Havasu City	626,595	53,435
Tombstone	18,879	1,610	<u>Navajo County</u>		
Willcox	45,557	3,885	Holbrook	63,615	5,425
<u>Coconino County</u>			Pinetop-Lakeside	48,840	4,165
Flagstaff	717,474	61,185	Show Low	115,915	9,885
Fredonia	13,016	1,110	Snowflake	57,869	4,935
Page	83,374	7,110	Taylor	48,078	4,100
Williams	36,879	3,145	Winslow	115,328	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	87,889	7,495	Marana	313,386	26,725
Hayden	10,460	892	Oro Valley	462,016	39,400
Miami	22,925	1,955	Sahuarita	164,051	13,990
Payson	180,937	15,430	South Tucson	66,019	5,630
Star Valley	23,523	2,006	Tucson	6,212,245	529,770
Winkelman	5,195	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	399,515	34,070
Pima	25,587	2,182	Casa Grande	380,753	32,470
Safford	109,758	9,360	Coolidge	95,921	8,180
Thatcher	53,355	4,550	Eloy	130,455	11,125
<u>Greenlee County</u>			Florence	240,741	20,530
Clifton	30,441	2,596	Kearny	26,372	2,249
Duncan	9,522	812	Mammoth	20,662	1,762
<u>La Paz County</u>			Maricopa	186,847	15,934
Parker	38,462	3,280	Superior	38,157	3,254
Quartzsite	42,215	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	255,985	21,830
Avondale	813,290	69,356	Patagonia	10,788	920
Buckeye	297,919	25,406	<u>Yavapai County</u>		
Carefree	43,200	3,684	Camp Verde	125,823	10,730
Cave Creek	55,888	4,766	Chino Valley	144,527	12,325
Chandler	2,706,959	230,845	Clarkdale	43,153	3,680
El Mirage	375,957	32,061	Cottonwood	127,348	10,860
Fountain Hills	287,201	24,492	Dewey-Humboldt	47,257	4,030
Gila Bend	23,218	1,980	Jerome	3,870	330
Gilbert	2,081,935	177,544	Prescott	478,081	40,770
Glendale	2,842,093	242,369	Prescott Valley	393,711	33,575
Goodyear	541,908	46,213	Sedona	128,227	10,935
Guadalupe	65,140	5,555	<u>Yuma County</u>		
Litchfield Park	53,097	4,528	San Luis	268,884	22,930
Mesa	5,254,511	448,096	Somerton	114,331	9,750
Paradise Valley	162,562	13,863	Wellton	23,101	1,970
Peoria	1,619,907	138,143	Yuma	1,047,229	89,306
Phoenix	17,306,080	1,475,834			
Queen Creek	192,476	16,414			
Scottsdale	2,752,774	234,752	TOTAL	\$57,044,911	4,864,696

TABLE 3
Transaction Privilege and Severance Tax Returned to Cities/Towns
June 2008

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	669,075	88,265
Eagar	\$33,619	4,435	Tempe	1,256,782	165,796
Springerville	15,653	2,065	Tolleson	49,257	6,498
St. Johns	29,298	3,865	Wickenburg	46,065	6,077
<u>Cochise County</u>			Youngtown	46,717	6,163
Benson	35,931	4,740	<u>Mohave County</u>		
Bisbee	49,803	6,570	Bullhead City	289,643	38,210
Douglas	130,343	17,195	Colorado City	30,928	4,080
Huachuca City	13,872	1,830	Kingman	196,026	25,860
Sierra Vista	331,183	43,690	Lake Havasu City	405,053	53,435
Tombstone	12,204	1,610	<u>Navajo County</u>		
Willcox	29,449	3,885	Holbrook	41,123	5,425
<u>Coconino County</u>			Pinetop/Lakeside	31,572	4,165
Flagstaff	463,800	61,185	Show Low	74,931	9,885
Fredonia	8,414	1,110	Snowflake	37,409	4,935
Page	53,896	7,110	Taylor	31,079	4,100
Williams	23,840	3,145	Winslow	74,552	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	56,814	7,495	Marana	202,583	26,725
Hayden	6,762	892	Oro Valley	298,664	39,400
Miami	14,819	1,955	Sahuarita	106,048	13,990
Payson	116,964	15,430	South Tucson	42,677	5,630
Star Valley	15,206	2,006	Tucson	4,015,813	529,770
Winkelman	3,358	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	258,261	34,070
Pima	16,540	2,182	Casa Grande	246,132	32,470
Safford	70,952	9,360	Coolidge	62,007	8,180
Thatcher	34,490	4,550	Eloy	84,331	11,125
<u>Greenlee County</u>			Florence	155,623	20,530
Clifton	19,678	2,596	Kearny	17,048	2,249
Duncan	6,155	812	Mammoth	13,356	1,762
<u>La Paz County</u>			Maricopa	120,784	15,934
Parker	24,863	3,280	Superior	24,666	3,254
Quartzsite	27,289	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	165,478	21,830
Avondale	525,739	69,356	Patagonia	6,974	920
Buckeye	192,585	25,406	<u>Yavapai County</u>		
Carefree	27,926	3,684	Camp Verde	81,337	10,730
Cave Creek	36,128	4,766	Chino Valley	93,427	12,325
Chandler	1,749,873	230,845	Clarkdale	27,895	3,680
El Mirage	243,032	32,061	Cottonwood	82,322	10,860
Fountain Hills	185,657	24,492	Dewey-Humboldt	30,549	4,030
Gila Bend	15,009	1,980	Jerome	2,502	330
Gilbert	1,345,836	177,544	Prescott	309,049	40,770
Glendale	1,837,228	242,369	Prescott Valley	254,508	33,575
Goodyear	350,308	46,213	Sedona	82,891	10,935
Guadalupe	42,109	5,555	<u>Yuma County</u>		
Litchfield Park	34,324	4,528	San Luis	173,816	22,930
Mesa	3,396,700	448,096	Somerton	73,908	9,750
Paradise Valley	105,086	13,863	Wellton	14,933	1,970
Peoria	1,047,165	138,143	Yuma	676,966	89,306
Phoenix	11,187,256	1,475,834			
Queen Creek	124,423	16,414			
Scottsdale	1,779,489	234,752	TOTAL	\$36,875,828	4,864,696

TABLE 4
County Tax Collections
June 2008

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 117,114							
Cochise		\$ 603,790							
Coconino		\$ 950,644	\$ 947,488					\$ 237,803	
Gila	\$ 296,972	\$ 288,965							
Graham		\$ 219,929							
Greenlee		\$ 174,709							
La Paz		\$ 87,444	\$ 87,444				\$ 15		
Maricopa	\$ 30,788,875		\$ 11,358,341	\$ 517,861	\$ 19				\$ 1,908,604
Mohave		\$ 589,860							
Navajo		\$ 726,641							
Pima	\$ 6,114,463			\$ 151,178		\$ 7,039			
Pinal	\$ 1,436,438	\$ 1,466,776					\$ 288,883		
Santa Cruz		\$ 255,806	\$ 252,792						
Yavapai		\$ 1,382,200	\$ 690,667						
Yuma		\$ 974,723	\$ 974,725				\$ 194,002	\$ 11,252	